

SECTION 130—SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

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130.1 What is the purpose of the SF 133 and how is it organized?

The SF 133 Report on Budget Execution and Budgetary Resources:

- Fulfills the requirement in [31 U.S.C. 1511–1514](#) that the President review Federal expenditures at least four times a year.

- Allows the monitoring of the status of funds that were apportioned on the SF 132 Apportionment and Reapportionment Schedule and funds that were not apportioned.
- Provides a consistent presentation of information across programs within each agency, and across agencies, which helps program, budget, and accounting staffs to communicate.
- Provides historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates.
- Provides a basis to determine obligation patterns when programs are required to operate under a continuing resolution.
- Ties an agency's financial statements to their budget execution. The compilation of an agency's SF 133s should generally agree with an agency's Statement of Budgetary Resources. The few differences are explained in [section 130.16\(e\)](#).

The SF 133 consists of the following sections:

Section...	shows whether....	and is described in:
Budgetary Resources	budgetary resources are available for obligation or not	Appendix F, Budgetary Resources
Status of Budgetary Resources	budgetary resources have been obligated or not	Appendix F, Status of Budgetary Resources
Relation of Obligations to Outlays	obligated amounts have been outlayed or not	Appendix F, Relation of Obligations to Outlays

130.2 What are the general requirements for submitting SF 133s?

(a) *What accounts should I report?*

Unless otherwise specified by OMB, all Executive Branch agencies must electronically submit SF 133 information each quarter for each open Treasury appropriation fund symbol (TAFS).

Do submit SF 133 reports for:

- Unexpired (i.e. current) TAFSs;
- Expired TAFSs (including TAFSs about to be closed and annual TAFSs that are older than five years that have legally authorized extended disbursing authority);
- Both apportioned TAFSs and those that have not been apportioned; and
- Credit program, financing, and liquidating TAFSs (see [section 185](#) for detailed information).

Do not submit SF 133 reports for:

- Deposit fund accounts;
- Receipt accounts (including clearing accounts and suspense accounts); and
- Closed TAFSs (i.e. TAFSs with canceled balances) unless required by OMB.

(b) What level of detail should I report?

Submit SF 133s for each expired and unexpired TAFS. Report amounts as cumulative from the beginning of the fiscal year to the end of the period.

Because one of the main purposes of the SF 133 is to monitor the use of the funds planned on the SF 132 Apportionment, in general, your SF 133 should contain the same level of detail as your SF 132 Apportionment.

A consolidated SF 132 Apportionment does not exempt you from the requirement to separately report each TAFS. When a single apportionment is provided for more than one TAFS, you must identify the TAFSs that were apportioned together in the footnotes of the SF 133 for each of those TAFSs. For example, if fund 12–X–9901 is apportioned and is an aggregation of 12–X–0100, 12–X–0101, and 12–X–0102, then the three SF 133s should each have a footnote indicating that all of the funds were apportioned under 12–X–9901. (See [section 120.27](#).) Include all footnotes at the end of the SF 133.

(c) How do I submit an SF 133?

You must submit SF 133 budget execution information electronically through the Treasury's Federal Agencies' Centralized Trial-balance System II (FACTS II). This facilitates analysis and ensures consistent presentation of budget execution information so that Government-wide totals are meaningful. Electronic submission of the information also allows the SF 133 to be presented on the internet at www.whitehouse.gov/omb/reports to facilitate communication among accounting, budget, and audit staff.

You can find out more about FACTS II at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874–8270. FACTS II does not replace the SF 133, but rather replaces previous systems used to collect SF 133 information.

(d) Who can approve an SF 133 submission?

SF 133 information submitted for each independent agency, departmental bureau, or similar subdivision will be certified by an officer duly authorized by the head of the agency to be responsible for the integrity of the submission.

Typically, one group within your agency (for example, the accounting office) reports amounts to Treasury while another group (for example, the budget office) prepares budget schedules (see [section 82.15](#)). Before the accounting office submits its actuals to Treasury in FACTS II, you must ensure that the amounts you are going to report are conceptually and numerically consistent with the amounts that your budget office is going to report in MAX A-11. In addition, GAO requires your auditors to determine whether controls exist to ensure that the amounts in your systems and the amounts submitted via FACTS II agree. See GAO-02-126G “Guide for Auditing the Statement of Budgetary Resources” (see [section 82.15](#)).

(e) When do I submit an SF 133?

You must submit SF 133 budget execution information at the end of each quarter. You can find out the reporting deadlines at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874–8270. The deadlines are approximately three weeks after the close of each quarter. You must revise any material errors in previously reported information through FACTS II at this time as well. You also must be able to produce a monthly SF 133 when required by OMB.

(f) What other budget execution reporting requirements must I meet?

You must submit a paper copy of the SF 133 for each quarter directly to the Committee on Appropriations, House of Representatives. To the extent practicable, you should submit all the reports for each independent agency, departmental bureau, or similar subdivision together and numbered consecutively. You may use printouts of SF 133s from FACTS II.

You should periodically compare the estimates of anticipated amounts (contained on SF 132 lines 1E, 2C, 3C, 3D, 4B, 6F, and SF 133 line 9A2) to actual results to improve future estimates.

130.3 How do I report budgetary resources?

To use the entries in this section of the SF 133, see [Appendix F, budgetary resources](#). The Appendix F includes specific instructions for unexpired TAFSS, expired TAFSS, and expired TAFSSs being closed. "Expired TAFSSs being closed" refers to the final September 30 SF 133 that is submitted for a TAFS (e.g. the September 30 report for an annual TAFS that has been expired for five years).

130.4 How do I report the status of budgetary resources?

To use the entries in this section of the SF 133, see [Appendix F, status of budgetary resources](#).

130.5 How do I report obligations, and how are obligations shown on SF 133 reports?

Agencies will provide descriptive stubs for both Category A and Category B obligations. For Category B obligations that do not use program reporting categories, agencies will continue to provide a stub that describes the Category B project. For both Category A and Category B obligations that use program reporting categories, agencies will provide a stub that describes the reporting category.

OMB sends a list of program reporting category stubs, as well as Category B project stubs, from approved apportionments to the Department of the Treasury's Financial Management Service (FMS) for use in FACTS II budget execution reporting. See [sections 121.2](#), [121.3](#), and [121.4](#) for additional information. When reporting your obligations, FACTS II will present you with a list of program reporting categories and Category B projects to report upon; these Category B projects and reporting categories are taken from OMB's automated apportionment system.

OMB sends this information to FMS so OMB can use automated tools to align program report categories and Category B projects on the approved apportionments to the SF 133 reports. Prior to this change, OMB was unable to create automated reports that compare apportioned amounts (from the SF 132) and obligations (from the SF 133) by Category B project. The reason is that the SF 132s and SF 133s used different names for the Category B projects, so it was impossible to use a computer program to line up the projects by name.

When reporting your obligations to FACTS II, you may add new Category B and/or program report category stubs. Here are some reasons why you may need to add new Category B projects and/or reporting categories:

First, you must report all obligations that took place during the reporting period. You must add Category B projects and/or program reporting categories if FACTS II does not provide you with a comprehensive list of reporting categories and/or Category B projects to report all your obligations.

Second, if you are aware that OMB has apportioned funds using Category B projects that are not presented in FACTS II, then you should add the missing Category B projects names, and report your obligations for those projects.

Third, if you are aware that OMB has used program reporting categories that are not presented in FACTS II, then you should add the missing program reporting category names, and report our obligations for those categories.

The obligations submitted to FACTS II are presented in two ways on the SF 133 reports produced by FACTS II and OMB.

First, obligations are summarized into the following categories: (1) Direct, Category A; (2) Direct, All Category B projects; (3) Direct, exempt from apportionment; (4) Reimbursable, Category A; (5) Reimbursable, All Category B projects; and, (6) Reimbursable, exempt from apportionment.

Second, the SF 133s show obligations by Apportionment Category (A or B), and then by Category B project (for Category B, only) or program reporting category (Category A and Category B).

[Exhibit 130C](#) shows how the obligations are reported for one TAFS.

130.6 How do I report the relation of obligations to outlays?

To use the entries in this section of the SF 133, see [Appendix F, relation of obligations to outlays](#). Lines 12 through 15 are required for all quarters.

130.7 What should I report during the expired phase?

Budget execution reporting procedures. Obligated and unobligated balances must be reported on the SF 133 for each expired TAFS that has not been canceled.

September 30 SF 133 reports for annual TAFSs and the last year of multi-year TAFSs that expire at midnight on September 30 should report these TAFSs as unexpired.

Expired unobligated balances.

At the beginning of the first expired year, place the expired unobligated balance on line 2A, "Unobligated balance: Brought forward October 1." This amount should equal the sum of the lines in the unobligated balances available section of the final report of budget execution for the unexpired phase, i.e., the sum of lines 9A, 9B and 9C, "Unobligated balance available." These unobligated balances are now expired budgetary resources. They are available for obligation only for valid upward adjustments of obligations that were properly incurred against the TAFS during the unexpired phase.

Since the expired resources are no longer available for new obligations, place the amounts not used for valid adjustments on line 10D, "Unobligated balance not available, other." In each succeeding expired year, the amount on line 2A, "Unobligated balance brought forward October 1," should be the same as the amount on line 10D, "Unobligated balance not available, other," of the final report of budget execution for the prior year.

130.8 How do I report adjustments to expired TAFSs?

Downward adjustments. Place downward adjustments of unpaid obligations previously incurred on line 4A, "Recoveries of prior year obligations, actual." The amount should be included as a positive number because it increases the expired resources available only for future adjustments. Downward adjustments do not include previously paid obligations which require a refund. These refunds will be recorded on line 3A, "Spending authority from offsetting collections, earned," when received.

Upward adjustments. Place upward adjustments of obligations previously incurred on line 8, "Obligations incurred." Upward adjustments of obligations reduce unobligated balances. Subtract upward adjustments from the expired unobligated balances on line 10D, "Unobligated balance not available, other."

The amount should represent the upward adjustments made during the fiscal year for which the report is submitted. Upward adjustments made during previous fiscal years should not be included because the amounts on line 10D, "Unobligated balance not available, other," have already been adjusted downward.

Upward adjustments are limited in at least two ways:

- Upward adjustments are limited by the amount available for adjustments on line 10D, "Unobligated balance not available, other," of the expired TAFS.
- No new obligations may be shown in the expired TAFS columns. Only upward adjustments of obligations that were incurred in the year in which the amount was available for obligation are valid, i.e., recording obligations that were incurred previously but reported in a different amount or erroneously not reported.

Obligation adjustments for contract changes. Upward adjustments to obligations in expired TAFSs, caused by "contract changes" that exceed certain cumulative thresholds, are subject to additional reporting and approval requirements as shown in the following table. A "contract change" means an order relating to an existing contract under which a contractor is required to perform additional work. A contract change does not include adjustments related to an escalation clause.

For the Department of Defense, obligational increases for contract changes are cumulative at the program, project, and activity level. For civilian agencies, such increases are cumulative at the appropriation level.

If the contract change will cause cumulative obligational increases to an appropriation to exceed...	Then the agency head...
\$4 million during a fiscal year	(or a designated officer in his immediate office) must approve the contract change.
\$25 million during a fiscal year	must report the contract change in writing to the appropriate authorizing committees in Congress and to the House and Senate Committees on Appropriations <i>before</i> the obligation is made. Include a description of the legal basis and policy reasons for the proposed obligation. Do <i>not</i> make or record the obligation in your accounting records until 30 days after submitting the report.

130.9 What must I do when I have extended disbursement authority?

The length of the expired phase of TAFSs may only be changed by law. You must prepare budget execution reports in accordance with Appendix F. Also, you must report such authority to Treasury's Financial Management Service to prevent premature, automatic cancellation of the TAFS. For further guidance, you should consult the Treasury Financial Manual.

Normally, payment of canceled balances will not be eligible for funding from Treasury's general claims fund.

130.10 How do I report expired TAFSs that are being closed?

Expired obligated and unobligated balances must be reported as canceled on the final, September 30 SF 133 before you close the TAFS. Once an amount is reported as canceled, it should not be reported again. Note: Technically, TAFSs are "closed," while appropriations and balances are "canceled."

Cancellations of unobligated balances.

On the final, September 30 SF 133 before a TAFS will be closed, you must present all unobligated balances as canceled, i.e. as a negative (–) on line 6A, "Permanently not available, cancellations of expired and no-year TAFSs."

On all SF 133s, other than the final September 30 SF 133 before a TAFS will be closed, you should show recoveries of prior year obligations on line 4A, "Recoveries of prior year obligations, actual," as an expired resource. You should add any part of a recovery that is not used to adjust obligations to the expired unobligated balance shown on line 10D, "Unobligated balance not available, other."

Cancellations of obligated balances.

When a TAFS is required to be canceled, you must present any remaining obligated balance as canceled by doing the following:

- Include it as a cancellation (a positive number) on line 4A, "Recoveries of prior year obligations, actual."
- Include it as a writeoff (a negative number) on line 6A, "Permanently not available, cancellations of expired and no-year accounts."
- Reduce the obligated balance, line 14A, "Obligated balance, net, end of year period, accounts receivable," to zero.

130.11 What disbursements can I make during the canceled phase?

Legitimately incurred obligations that have not been disbursed (i.e. paid) at the time a TAFS is canceled cannot be disbursed from the canceled obligated or unobligated balances of the canceled TAFS.

After a TAFS is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that TAFS may be disbursed from an unexpired TAFS that is available for obligation for the same purpose as the closed TAFS, provided that:

- The obligation or adjustment is not already chargeable to another unexpired TAFS.
- Payment of obligations against canceled TAFSs from unexpired TAFSs are limited to one percent of the appropriation in the unexpired TAFS. No more than one percent of an unexpired TAFS may be used to pay any combination of canceled obligations. This is a single, cumulative limit. It applies to one percent of the annual appropriation (not total budgetary resources) for annual TAFSs and to unexpired appropriations for multi-year TAFSs.

For example, assume there is a multi-year TAFS with an appropriation of \$10 million that covers fiscal year 1997 through 1999 that was enacted in fiscal year 1997. In fiscal year 1997, the one percent limitation is equal to \$100,000. At the end of fiscal year 1997, \$90,000 was used. In fiscal year 1998, the unused, unexpired portion (\$10,000) of the limitation is available for upward adjustment and disbursement of an obligation from a canceled predecessor TAFS. See [section 120.20](#).

- Antideficiency Act provisions continue to apply to canceled TAFSs. The authority to pay obligations against closed TAFSs from one percent of unexpired TAFSs cannot be used to exceed the original appropriation.
- When you cancel obligations under the provisions of Public Law 101–510 (31 U.S.C. 1551–1557), a tracking process should be maintained. You must maintain proper standard general ledger controls for obligations pertaining to canceled appropriations to prevent overpayment. The Treasury's Financial Management Service provides standard general ledger (SGL) accounting instructions. See <http://www.fms.treas.gov/ussgl> for further information.

130.12 How do I submit non-standard reports?

You must submit additional *monthly* budget execution reports when required by OMB. Submit these directly to your OMB representative. Use the SF 133 format and lines described in [Appendix F](#). Provide a separate column of information for each unexpired and expired TAFS. The columns should be formatted in the following order: unexpired, expired, and total. Report amounts in whole dollars. The submission of a monthly report does not relieve you of providing an electronic submission through FACTS II each quarter.

OMB's policy is to use existing agency internal reports to the greatest extent feasible to support required reports. When existing agency internal reports do not include the information necessary to provide complete information on the progress and status of programs, projects, or activities, supporting information may be required by OMB.

See [section 20](#) on definitions, concepts, and terminology for additional guidance related to preparation of the SF 133.

130.13 How do I report lower levels of detail?

You can submit lower levels of detail on the SF 133 in a variety of ways as follows:

Method	Description
Category B	If your SF 132 apports funds on line 8B "Category B" at a certain level, then you must provide the same level of detail on the SF 133.

Method	Description
Treasury Sub-account	<p>You may need to report certain SF 133s by Treasury sub-account. OMB and you may decide that a Treasury sub-account be established to identify a certain level of detail not only on the SF 133 but also on other reports submitted to the Treasury.</p> <p>The establishment of a Treasury sub-account for an account may affect Treasury reporting requirements (such as the SF 224 Statement of Transactions).</p>
Footnotes	<p>For information that is integral to understanding the content of the SF 133, but cannot be reported in one of the more standardized methods described above, you may footnote any amount reported on the SF 133. If your OMB representative requires a footnote, then it must be provided.</p>

Consult with your OMB representative to determine the best method for your situation.

130.14 How do I submit an SF 133 for allocation accounts?

The parent agency must ensure that a separate SF 133 is submitted for each allocation transfer account through FACTS II. When allocation transfers are made from a parent account to allocation accounts, then an SF 133 will be submitted for each allocation account to report its activities. The parent agency will determine who will submit the information through FACTS II and how. Regardless of who submits the information through FACTS II, the activity of both the parent account and the allocation accounts will be reported on the parent agency's Statement of Budgetary Resources.

The parent agency may choose to: (a) gather information from all of the agencies that have allocation accounts and enter the information into FACTS II, or (b) require each agency with an allocation account to enter information into FACTS II and provide a copy to the parent agency.

Agencies reporting these allocation accounts will furnish information to the other agency or agencies involved in the allocation in a timely manner. Receiving agencies will submit the information required to the parent agency no later than 15 calendar days following the end of the reporting period.

130.15 How do I submit an SF 133 for credit TAFSS?

You should submit SF 133s for credit TAFSS at the TAFS level during quarters one through three, but at the cohort level in the fourth quarter. To determine the SF 133 aggregation of credit TAFS reporting that is required for your agency, consult your OMB representative. For additional instructions for preparing the SF 133 for credit programs, see [section 185](#).

130.16 How do I ensure that my actuals are consistent?

Amounts reported on the fourth quarter SF 133 must be consistent with information reported to Treasury as part of year-end closing procedures and must be based on actual accounting information pursuant to [31 U.S.C. 3512](#). Actuals submitted to OMB for inclusion in the President's annual budget, which is submitted to the Congress, should agree with those submitted to Treasury and those submitted on the fourth quarter SF 133. If one group within your agency (for example, accounting) reports amounts to Treasury while another group (for example, the budget office) prepares budget schedules, then you must take action to ensure that the amounts reported are conceptually and numerically consistent. It may be advisable to allow the budget office to review your SF 133 information before it is submitted.

(a) *What reports of actuals should generally be the same?*

- September 30 SF 133 Report on Budget Execution and Budgetary Resources.
- Statement of Budgetary Resources (SBR) (if required).
- Budget Program and Financing Schedule (actuals column).
- Treasury Combined Statement.
- FMS 2108 Year-end Closing Statement (used to generate Treasury Combined Statement).
- SF 224 Statement of Transactions (used to generate Treasury Combined Statement).
- Your agency's accounting system.

(b) *What guidance is available to help me ensure that my actuals are reported consistently?*

- [Exhibit 130K](#) Crosswalk from SF 133 to the Budget Program and Financing schedule.
- [Exhibit 130M](#) Relationship between Selected SF 133 and Budget Program and Financing Schedule lines.
- [section 82.15](#)
- Treasury Financial Manual U.S. Government Standard General Ledger Supplement, which contains crosswalks from the U.S. Standard General Ledger to the SF 133/SBR, FMS 2108, and Program and Financing Schedule. It is available at <http://www.fms.treas.gov/ussgl>.

(c) *What differences should I expect between the September 30 SF 133 and the Budget Appendix?*

- The SF 133 is displayed at the TAFS level, while the *Appendix* presents consolidated information covering all TAFSs (annual, multiple-year, and no-year) with the same account title. Also, an account in the *Appendix* may contain multiple TAFSs with different titles.
- OMB Circular No. A–11 requires that allocation transfer accounts be consolidated and reported by the parent account for budget formulation purposes. OMB Circular No. A–11 requires that allocation accounts be reported separately for budget execution purposes (see [section 130.14](#)). The sum of the information on all the SF 133s with the same account title should be the same as the information required for the *Appendix*.
- As the crosswalk from SF 133 to the Budget Program and Financing schedule ([Exhibit 130K](#)) shows, not all of the expired budgetary resources shown on the SF 133 are shown in the Budget Program and Financing schedule.
- The SF 133 is reported in dollars, while the Budget Program and Financing schedule is in millions of dollars.

(d) *What differences should I expect among the September 30 SF 133, the Budget Appendix, and Treasury Combined Statement?*

- For trust or special funds where budget authority is limited by law, unobligated balances at the end of the fiscal year reported in the Treasury Combined Statement (column 6) may not agree with the unobligated balances reported on the SF 133 (lines 9/10) and the actual column of the Budget Program and Financing Schedule. The difference in the two amounts will represent the total end of year balance on the *Appendix's* schedule on unavailable collections (Schedule N).

(e) What differences should I expect between the September 30 SF 133 and the Statement of Budgetary Resources?

- The SF 133 is displayed at the TAFS level, while the Statement of Budgetary Resources is displayed at the agency level. The Statement of Budgetary Resources is displayed as a principal statement for the agency as a whole, and must be displayed as required supplementary information for major TAFSs.
- The SF 133 displays lines with zero dollars associated with them, while the Statement of Budgetary Resources does not display lines with zero dollars associated with them.
- The Statement of Budgetary Resources includes a separate column for credit financing TAFSs because they are non-budgetary.
- The Statement of Budgetary Resources includes separate lines for offsetting receipts and net outlays in order to derive the net outlays for the agency.

Annual Account--September 30 Report

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

Period ended 9/30/CY

AGENCY: Department of Government

BUREAU: Office of the Secretary

APPROPRIATION OR FUND TITLE AND SYMBOL

80Y0137 Salaries and expenses

	FY 2000 Unexpired Account	FY 1999 Expired Account	FY 1998 Expired Account	FY 1997 Expired Account	FY 1996 Expired Account	FY 1995 Expired Account	Total
BUDGETARY RESOURCES							
1. Budget authority							
A. Appropriation.....	7,400,000						7,400,000
2. Unobligated balance							
A. Brought forward, October 1.....		110,000	205,000	75,000	87,000	10,000	487,000
3. Spending authority from offsetting collections (gross):							
A. Earned:							
1. Collected.....	403,000						403,000
B. Change in unfilled customer orders (+ or -):							
1. Advance received.....							
4. Recoveries of prior year obligations:							
A. Actual.....						3,500	3,500
5. Temporarily not available pursuant to Pubic Law 106-300 (-):	-1,000						
6. Permanently not available:							
A. Cancellations of expired and no-year accounts (-).....						-11,000	-11,000
7. Total budgetary resources.....	7,802,000	110,000	205,000	75,000	87,000	2,500	8,281,500
STATUS OF BUDGETARY RESOURCES							
8. Obligations incurred:							
A. Direct:							
1. Category A.....	7,601,315	50,000	85,000	45,000	27,000	2,500	7,810,815
2. Total, Category B.....							
3. Exempt from apportionment.....							
9. Unobligated balance:							
A. Apportioned:							
1. Balance, currently available.....	200,685						200,685
10. Unobligated balance not available:							
A. Apportioned for subsequent periods.....							
B. Deferred.....							
C. Withheld pending rescission.....							
D. Other.....		60,000	120,000	30,000	60,000		270,000
11. Total status of budgetary resources.....	7,802,000	110,000	205,000	75,000	87,000	2,500	8,281,500
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS							
12. Obligated balance, net as of October 1.....		100,000	365,000	40,000	7,000	5,000	517,000
14. Obligated balance, net, end of period:							
C. Undelivered orders (+).....	43,720						43,720
D. Accounts payable (+).....	80,745	50,000	280,000	20,000	2,000		432,745
15. Outlays:							
A. Disbursements (+).....	7,476,850	100,000	170,000	65,000	32,000	4,000	7,847,850
B. Collections (-).....	-403,000						-403,000

NOTE: Line 1A, P.L. 106-300.

NOTE: Line 9A, Withdrawn pursuant to 31 U.S.C. 1552.

(Authorized Officer)

(Date)

Identify in a footnote, the law(s) providing budget authority.

(Preparer: Name)

(Address)

(Phone number)

Note: Exhibit 121A illustrates the apportionment of this account.

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 130B

Annual Account with Reimbursements--September 30 Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES				
Period ended 9/30/CY		APPROPRIATION OR FUND TITLE AND SYMBOL		
AGENCY: Department of Government		80Y0123 Salaries and expenses		
BUREAU: Government Bureau		Year 1 Unexpired Account	Year 2 Expired Account	
BUDGETARY RESOURCES				
1. Budget authority				
A. Appropriation.....	10,000,000			<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Identify in a footnote, the law(s) providing budget authority. </div>
2. Unobligated balance				
A. Brought forward, October 1.....			200,000	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Collections of receivables from the prior year from Federal sources are entered as a positive amount on line 3A1 and as a negative adjustment on line 3A2. </div>
3. Spending authority from offsetting collections (gross)				
A. Earned:				
1. Collected.....	980,000		130,000	
2. Receivable from Federal sources.....	100,000		-100,000	
B. Change in unfilled customer orders (+ or -):				
1. Advance received.....	20,000			
2. Without advance from Federal sources.....	30,000		-30,000	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Normally, amounts should reflect <i>obligated amounts only</i> on the September 30 report except for amounts in expired accounts that are offset by a reimbursable receivable or collection of an outstanding reimbursable receivable from the prior year. </div>
7. Total budgetary resources.....	11,130,000		200,000	
STATUS OF BUDGETARY RESOURCES				
8. Obligations incurred:				
A. Direct:				
1. Category A.....	9,800,000		50,000	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Available only for upward adjustment of valid obligations incurred during the unexpired period. </div>
2. Total, Category B.....				
3. Exempt from apportionment.....				
B. Reimbursable:				
1. Category A.....	1,130,000			
2. Total, Category B.....				
a. Research.....				
b. Development of products.....				
3. Exempt from apportionment.....				
9. Unobligated balance:				
A. Apportioned:				
1. Balance, currently available.....	200,000			
10. Unobligated balance:				
D. Other.....			150,000	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines. </div>
11. Total status of budgetary resources.....	11,130,000		200,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS				
12. Obligated balance, net as of October 1.....			220,000	
14. Obligated balance, net, end of period:				
A. Accounts Receivable (-).....	-100,000			
B. Unfilled customer orders from Federal sources (-).....	-30,000			
C. Undelivered orders (+).....	100,000		95,000	
D. Accounts payable (+).....	250,000		150,000	
15. Outlays:				
A. Disbursements (+).....	10,580,000		55,000	
B. Collections (-).....	-1,000,000		-130,000	
NOTE: Line 1A, P.L. 106-300.				
<div style="display: flex; justify-content: space-between;"> <div> (Authorized Officer) _____ (Date) _____ </div> <div> (Preparer: Name) _____ (Address) _____ (Phone number) _____ </div> </div>				

EXHIBIT 130C

SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES

No-Year Account--Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		
		Period ended 6/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....	25,000,000	Identify in a footnote, the law(s) providing budget authority.
2. Unobligated balance		
A. Brought forward, October 1.....	1,610,000	
3. Spending authority from offsetting collections (gross)		
A. Earned:		
1. Collected.....	197,000	
B. Change in unfilled customer orders (+ or -):		
1. Advance received.....	12,000	
C. Anticipated for rest of year, without advance.....	191,000	For unexpired accounts, these entries reflect estimated and anticipated downward adjustments of obligations reported in prior years.
4. Recoveries of prior year obligations:		
A. Actual.....	76,000	
B. Anticipated.....	74,000	
6. Permanently not available:		
B. Enacted reductions (-).....	-200,000	
7. Total budgetary resources.....	26,960,000	Line 7 should equal line 11.
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	354,000	
2. Total, Category B.....	13,487,400	
3. Exempt from apportionment.....		
B. Reimbursable:		
1. Category A.....	5,000	This entry is the difference between apportionments through the end of the current quarter and the obligations incurred under those apportionments through the end of the reporting period.
2. Total, Category B.....	195,000	
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	8,918,600	
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	4,000,000	Amounts for lines 10A through 10D should be consistent with amounts on the latest SF 132.
11. Total status of budgetary resources.....	26,960,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....	407,500	This amount must agree with the amount reported on line 14 of the final SF 133 for the preceding year.
14. Obligated balance, net, end of period:		
C. Undelivered orders (+).....	183,400	
D. Accounts payable (+).....	199,000	
15. Outlays:		
A. Disbursements (+).....	19,605,100	
B. Collections (-).....	-209,000	
NOTE: Line 1A, P.L. 105-123.		

(Authorized Officer)

(Date)

Note: Exhibit 121C illustrates the apportionment of this account.

(Preparer: Name) _____


(Address) _____

(Phone number) _____

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

EXHIBIT 130C--Continued

No-Year Account--Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES																																													
AGENCY: Department of Government	Period ended 6/30/CY																																												
BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL																																												
<div style="text-align: right; padding-right: 20px;">80X1309 Research and development</div>																																													
<p>Category A detailed information</p> <p>Breakout of Category A - Direct Obligations by program report category</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">X:</td> <td style="width: 10%;">1</td> <td style="width: 80%;">Salaries</td> <td style="width: 10%; text-align: right;">294,320</td> </tr> <tr> <td>X:</td> <td>2</td> <td>All Other</td> <td style="text-align: right;">59,680</td> </tr> </table> <p>Breakout of Category A - Reimbursable Obligations by program report category</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">X:</td> <td style="width: 10%;">1</td> <td style="width: 80%;">Salaries</td> <td style="width: 10%; text-align: right;">5,000</td> </tr> </table> <p>Category B detailed information</p> <p>Breakout of Category B - Direct Obligations by project and/or program report category</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">X:</td> <td style="width: 10%;">3</td> <td style="width: 80%;">Research -- Air</td> <td style="width: 10%; text-align: right;">2,734,500</td> </tr> <tr> <td>X:</td> <td>4</td> <td>Research -- Water</td> <td style="text-align: right;">2,980,150</td> </tr> <tr> <td>X:</td> <td>5</td> <td>Research -- All Other</td> <td style="text-align: right;">788,750</td> </tr> <tr> <td>X:</td> <td>6</td> <td>Development of products -- Air</td> <td style="text-align: right;">3,890,250</td> </tr> <tr> <td>X:</td> <td>7</td> <td>Development of products - - Water</td> <td style="text-align: right;">3,093,750</td> </tr> </table> <p>Breakout of Category B - Reimbursable Obligations by project and/or program report category</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">X:</td> <td style="width: 10%;">6</td> <td style="width: 80%;">Development of products -- Air</td> <td style="width: 10%; text-align: right;">98,000</td> </tr> <tr> <td>X:</td> <td>7</td> <td>Development of products - - Water</td> <td style="text-align: right;">95,750</td> </tr> <tr> <td>X:</td> <td>8</td> <td>Development of products -- All other</td> <td style="text-align: right;">1,250</td> </tr> </table> <div style="text-align: center; margin-top: 20px;">  </div> <div style="border: 1px solid black; padding: 10px; margin: 20px auto; width: fit-content;"> <p>Note that the program reporting categories used in Exhibit 121O are re-printed on this portion of the SF 133.</p> </div>		X:	1	Salaries	294,320	X:	2	All Other	59,680	X:	1	Salaries	5,000	X:	3	Research -- Air	2,734,500	X:	4	Research -- Water	2,980,150	X:	5	Research -- All Other	788,750	X:	6	Development of products -- Air	3,890,250	X:	7	Development of products - - Water	3,093,750	X:	6	Development of products -- Air	98,000	X:	7	Development of products - - Water	95,750	X:	8	Development of products -- All other	1,250
X:	1	Salaries	294,320																																										
X:	2	All Other	59,680																																										
X:	1	Salaries	5,000																																										
X:	3	Research -- Air	2,734,500																																										
X:	4	Research -- Water	2,980,150																																										
X:	5	Research -- All Other	788,750																																										
X:	6	Development of products -- Air	3,890,250																																										
X:	7	Development of products - - Water	3,093,750																																										
X:	6	Development of products -- Air	98,000																																										
X:	7	Development of products - - Water	95,750																																										
X:	8	Development of products -- All other	1,250																																										

Multi-Year Account Apportioned for Two Fiscal Years

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		
AGENCY: Department of Government		Period ended 6/30/CY
BUREAU: Bureau of Central Services		APPROPRIATION OR FUND TITLE AND SYMBOL
		89-1/2-0100 Salaries and Expenses
	89-1/2-0100 Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....	100,000	
B. Borrowing authority.....		
C. Contract authority.....		
D. Net transfers (+ or -).....		
E. Other		
2. Unobligated balance		
A. Brought forward, October 1.....		
B. Net transfers, balances, actual (+ or -).....		
C. Anticipated transfers, balances (+ or -).....		
5. Temporarily not available pursuant to Public Law ____ (-)...		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-).....		
7. Total budgetary resources.....	100,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	48,000	
2. Total, Category B.....		
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	2,000	
B. Exempt from apportionment.....		
C. Other available.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	50,000	
B. Deferred.....		
C. Withheld pending rescission.....		
D. Other		
11. Total status of budgetary resources.....	100,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....		
13. Obligated balance transferred, net (+ or -).....		
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....		
B. Unfilled customer orders from Federal sources (-).....		
C. Undelivered orders (+).....		
D. Accounts payable (+).....	28,000	
15. Outlays:		
A. Disbursements (+).....	20,000	
B. Collections (-).....		
NOTE: Line 1A, P.L. 106-456.		
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____
		(Address) _____
		(Phone number) _____

Note: Exhibit 121J illustrates the apportionment of this account.

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.

**Public Enterprise (Revolving) or Intragovernmental (Revolving)
Fund--Quarterly Report**

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 3/31/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Enterprise Corp.	80X4321 Government Enterprise Corp. fund.	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority:		
A. Appropriation.....	4,100,000	Identify in a footnote, the law(s) providing budget authority.
2. Unobligated balance:		
A. Brought forward, October 1.....	83,583,738	
3. Spending authority from offsetting collections (gross):		
A. Earned:		
1. Collected.....	33,250,500	
2. Receivable from Federal sources.....	700,000	
C. Anticipated for rest of year, without advance.....	36,855,800	
6. Permanently not available:		
C. Capital transfers and redemption of debt (-)	-20,756,800	
7. Total budgetary resources.....	137,733,238	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
B. Reimbursable:		
1. Category A.....	1,200,000	All revolving fund obligations, financed from any resource, are reimbursable. See section 83.5.
2. Total, Category B.....	27,000,000	
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	29,016,600	
B. Exempt from apportionment.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	1,234,600	For revolving funds, this amount will agree with the amount reported on lines 9, 10, and 11 of the latest approved SF 132 plus upward adjustments in income until a reapportionment request is approved.
D. Other.....	79,282,038	
11. Total status of budgetary resources.....	137,733,238	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....	5,621,800	
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....	-700,000	
C. Undelivered orders (+).....	2,030,000	
D. Accounts payable (+).....	4,407,204	
15. Outlays:		
A. Disbursements (+).....	27,384,596	
B. Collections (-).....	-33,250,500	
NOTE: Line 1A, P.L. 105-123.		
Line 8B2 Apportionment Category B detail:		
001 Management services	12,000,000	Lines 8A2 and 8B2 must be consistent with the Apportionment Category B detail amounts included in the footnote.
002 Sales program.....	5,000,000	
003 Power program.....	10,000,000	
(Authorized Officer) _____ (Date) _____		(Preparer: Name) _____
		(Address) _____
		(Phone number) _____
Note: Exhibit 121G illustrates the apportionment of this account.		

Annual Account--Advance Appropriation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		
AGENCY: Department of Government		Period ended 6/30/01
BUREAU: Bureau of Central Services		APPROPRIATION OR FUND TITLE AND SYMBOL
		80-1-1309 Research and development
		FY 2001 Unexpired Account
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriation.....	7,400,000	<div style="border: 1px solid black; padding: 5px;"> <p>Report advance appropriations in the period in which the funds become available for obligation and not before. For example, an advance appropriation of 7,400,000 in fiscal year 2000 appropriations act that will become available for obligations in fiscal year 2001 should be included on line 1A in the fiscal year 2001 SF 133.</p> </div>
B. Borrowing authority.....		
C. Contract authority.....		
D. Net transfers (+ or -).....		
E. Other		
5. Temporarily not available pursuant to Public Law ____ (-).....		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-).....		
B. Enacted reductions (-).....		
C. Capital transfers and redemption of debt.....		
D. Other authority withdrawn (-).....		
E. Pursuant to Public Law (-).....		
F. Anticipated rest of year (+ or -).....		
7. Total budgetary resources.....	7,400,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	7,000,000	<div style="border: 1px solid black; padding: 5px;"> <p>To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.</p> </div>
2. Total, Category B.....		
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	400,000	
2. Anticipated (+ or -).....		
B. Exempt from apportionment.....		
C. Other available.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....		
B. Deferred.....		
C. Withheld pending rescission.....		
D. Other.....		
11. Total status of budgetary resources.....	7,400,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....		
13. Obligated balance transferred, net (+ or -).....		
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....		
B. Unfilled customer orders from Federal sources (-).....		
C. Undelivered orders (+).....		
D. Accounts payable (+).....		
15. Outlays:		
A. Disbursements (+).....		
B. Collections (-).....		
NOTE: Line 1A, P.L. 106-123.		
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____
		(Address) _____
		(Phone number) _____

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 130G

Annual Account--Reappropriation

When a law extends the period of availability of an amount, that in the absence of the law would have expired, the amount is reappropriated.

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

Period ended 9/30/CY

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services		80-9-1309 Research and development	
		99	
		Unexpired	
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation.....		200	
2. Unobligated balance			
A. Brought forward, October 1.....			
6. Permanently not available:			
B. Enacted reductions (-).....			
7. Total budgetary resources.....		200	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....		200	
11. Total status of budgetary resources.....		200	

NOTE: Line 1A, P.L. 106-123.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____

(Address) _____

(Phone number) _____

The amount that had been part of an unobligated balance (line 9) in a previous period . . .

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

Period ended 12/31/CY

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services		80Y1309 Research and development	
		00	99
		Unexpired	Expired
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation.....		100	
2. Unobligated balance			
A. Brought forward, October 1.....			100
6. Permanently not available:			
B. Enacted reductions (-).....			-100
7. Total budgetary resources.....		100	-
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....		100	
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....			
11. Total status of budgetary resources.....		100	-

NOTE: Line 1A, P.L. 105-123.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____

(Address) _____

(Phone number) _____

. . . should be reported as a new appropriation (line 1A) in the period in which it becomes available.

Report the reduction on line 6B.

Chart of SF 133 General Requirements

This line...	is generally used only with...						
	An Unexpired Account	An Expired Account	No entry in 4th Qtr.	A Negative Amount	A Positive Amount	OMB Approval	A Footnote
BUDGETARY RESOURCES							
1. Budget authority:							
A. Appropriation.....							
B. Borrowing authority.....							
C. Contract authority.....							
D. Net transfers (+ or -).....							
E. Other							
2. Unobligated balance:							
A. Brought forward, October 1.....							
B. Net transfers, balances, actual (+ or -).....							
C. Anticipated transfers, balances (+ or -).....							
3. Spending authority from offsetting collections (gross):							
A. Earned:							
1. Collected.....							
2. Receivable from Federal sources.....							
B. Change in unfilled customer orders (+ or -):							
1. Advance received.....							
2. Without advance from Federal sources.....							
C. Anticipated for rest of year, without advance.....							
D. Transfers from trust funds:							
1. Collected.....							
2. Anticipated.....							
4. Recoveries of prior year obligations:							
A. Actual.....							
B. Anticipated.....							
5. Temporarily not available pursuant to Public Law ____ (-).....							
6. Permanently not available:							
A. Cancellations of expired and no-year accounts (-).....							
B. Enacted reductions (-).....							
C. Capital transfers and redemption of debt.....							
D. Other authority withdrawn (-).....							
E. Pursuant to Public Law ____ (-).....							
F. Anticipated rest of year (-).....							
7. Total budgetary resources.....							
STATUS OF BUDGETARY RESOURCES							
8. Obligations incurred:							
A. Direct:							
1. Category A.....							
2. Total, Category B.....							
3. Exempt from apportionment.....							
B. Reimbursable:							
1. Category A.....							
2. Total, Category B.....							
3. Exempt from apportionment.....							
9. Unobligated balance:							
A. Apportioned:							
1. Balance, currently available.....							
2. Anticipated (+ or -).....							
B. Exempt from apportionment.....							
C. Other available.....							
10. Unobligated balance not available:							
A. Apportioned for subsequent periods.....							
B. Deferred.....							
C. Withheld pending rescission.....							
D. Other.....							
11. Total status of budgetary resources.....							
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS							
12. Obligated balance, net as of October 1.....							
13. Obligated balance transferred, net (+ or -).....							
14. Obligated balance, net, end of period:							
A. Accounts receivable (-).....							
B. Unfilled customer orders from Federal sources (-).....							
C. Undelivered orders (+).....							
D. Accounts payable (+).....							
15. Outlays:							
A. Disbursements (+).....							
B. Collections (-).....							

SF 133 Outlay Formula

The following is the outlay formula to be used to check the internal consistency of the SF 133.

Outlays = Lines 8 - (3A+3B+3D+4A) + 12 ± 13 - (-14A-14B+14C+14D)

Step 1: Take the total amount on line 8--Obligations Incurred..... 19,656,000

Step 2: Subtract the sum of the following lines:

Spending authority from offsetting collections (gross)

Line 3A1--Collected..... 197,000

Line 3A2--Receivable from Federal sources..... 0

Line 3B1--Advance Received..... 12,000

Line 3B2--Without advance from Federal sources..... 0

Line 3D1--Collected..... 0

Line 3D2--Anticipated..... 0

Recoveries of prior year obligations

Line 4A--Actual..... 76,000

Sum..... 285,000 -285,000

Step 3: Add the amount on line 12--Obligated balance, net as of October 1..... 407,500 407,500

Step 4: Add (if positive) or subtract (if negative)

the amount on line 13--Obligated balance, transferred, net (+ or -)..... 0 0

Step 5: Subtract the sum of the following lines:

Obligated balance, net, end of period

Line 14A--Accounts receivable(-)..... 0

Line 14B--Unfilled customer orders from Federal sources(-)..... 0

Line 14C--Undelivered Orders (+)..... 183,400

Line 14D--Accounts payable (+)..... 199,000

Sum..... 382,400 -382,400

Outlays:

Line 15A--Disbursements (+)..... 19,605,100

Line 15B--Collections (-)..... -209,000

19,396,100

Result: This should be the sum of lines 15A + 15B..... 19,396,100

Note: These amounts come from Exhibit 130C

Crosswalk from the SF 133 to the Treasury Combined Statement

SF 133 Report on Budget Execution and Budgetary Resources	Treasury Combined Statement
Line 2A - Unobligated balance: Brought forward, October 1	Column 1 ^{a/} : Balances beginning of fiscal year, unobligated balance (unexpired) and unobligated balance (expired)
Line 12 - Obligated balance, net as of October 1	Column 1: Balances beginning of fiscal year, obligated balance: The sum of accounts payable and undelivered orders minus the sum of accounts receivable and unfilled customer orders
Line 1- Budget authority	Column 2: Appropriations and other obligational authority: Total
Line 1D - Budget authority: Net transfers (+ or -)	Net effect shown, with a footnote in column 2 for transfers between annual accounts in the same fund group. All other transfers shown in Column 3
Line 6B - Enacted rescissions (-)	Column 2: Appropriations and other obligational authority: Total Column 5: Balances withdrawn and other transactions: The sum of the entries for undisbursed funds, unfunded contract authority, authority to borrow from Treasury, and authority to borrow from the public (plus increases in unobligated balances footnoted in columns 1 and 6 as unavailable for obligation)
Not applicable	Column 3: Transfers, borrowings, and investments (net)
Line 2B - Unobligated balance: Net transfers, actual (+ or -)	Not applicable
Line 13 - Obligated balance transferred, net (+ or -)	Not applicable
Line 15 - Outlays includes line 15A - Disbursements and line 15B - Collections.	Column 4: Outlays (net): Total
Line 3 - Spending auth. from offsetting collections (gross)	Not applicable
Line 4 - Recoveries of prior year obligations	Not applicable
Line 5 - Temporarily not available pursuant to Public Law	Not applicable
Not applicable	Column 5: Balances withdrawn and other transactions: The sum of the entries for undisbursed funds, unfunded contract authority, authority to borrow from Treasury, and authority to borrow from the public (plus increases in unobligated balances footnoted in columns 1 and 6 as unavailable for obligation)
Line 9 - Unobligated balance Line 10 - Unobligated balance not available	Column 6: Balances end of fiscal year, unobligated balance
Line 14 - Obligated balance, net, end of period	Column 6: Balances end of fiscal year, obligated balance: The sum of accounts payable and undelivered orders minus the sum of accounts receivable and unfilled customer orders

^{a/} Column 1 of the Treasury Combined Statement (previously known as the Treasury Annual Report) means the first column after the Account Symbol columns.

Crosswalk from the SF 133 to the Program and Financing Schedule

This crosswalk only applies to the September 30 SF 133 and the "actual" column of the President's Budget and does not include memorandum lines. You can find the definitions of Program and Financing Schedule lines in section 82. See section 130.15 for additional guidance on ensuring consistent actuals.

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
BUDGETARY RESOURCES			
1. Budget Authority			
A. Appropriation.....			<i>Discretionary authority:</i> 4000 Appropriation 4020 Appropriation (special fund) 4026 Appropriation (trust fund) 4028 Appropriation available from subsequent year 4029 Appropriation available in prior year (-) 5000 Reappropriation 5500 Advance appropriation 5520 Advance appropriation (special fund) 5526 Advance appropriation (trust fund) 6826 Spend. Auth. From offsetting collections (unavail. balances) <i>Mandatory authority:</i> 6000 Appropriation 6020 Appropriation (special fund) 6026 Appropriation (trust fund) 6028 Appropriation (unavailable balances) 6300 Reappropriation 6500 Advance appropriation 6526 Advance appropriation (trust fund) 6926 Spend. Auth. From offsetting collections (unavail. balances)
B. Borrowing authority.....			<i>Discretionary authority:</i> 4700 Authority to borrow <i>Mandatory authority:</i> 6710 Authority to borrow 6716 Authority to borrow (12 U.S.C. 2281-96) These P&F lines also include the amount withdrawn (SF 133 line 6D) from the indefinite borrowing authority (SF 133 line 1B) that is not needed to incur obligations.
C. Contract authority.....			<i>Discretionary authority:</i> 4900 Contract authority <i>Mandatory authority:</i> 6610 Contract authority These P&F lines also include the amount withdrawn (SF 133 line 6D) from the indefinite contract authority (SF 133 line 1C) that is not needed to incur obligations.
D. Net transfers (+ or -)			<i>Discretionary authority:</i> 4100 Transferred to other accounts (appropriations) (-) 4200 Transferred from other accounts (appropriations) (+) 6861 Transferred to other accounts (spending auth. from offset. coll.) (-) 6862 Transferred from other accounts (spending auth. from offset. coll.)(+) <i>Mandatory authority:</i> 6100 Transferred to other accounts (appropriations) (-) 6200 Transferred from other accounts (appropriations) (+) 6661 Transferred to other accounts (contract authority) (-) 6662 Transferred from other accounts (contract authority) (+) 6961 Transferred to other accounts (spending auth. from offset. coll.) (-) 6962 Transferred from other accounts (spending auth. from offset. coll.)(+)
E. Other	Null Set		
7. Total budgetary resources.....			2390 Total budgetary resources available for obligation

Crosswalk from the SF 133 to the Program and Financing Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
2. Unobligated balance			
A. Brought forward, October 1 (+ or -).....			2140 Unobligated balance carried forward, start of year
			SF 133 line 2A is a positive unless you have a deficiency that has not been liquidated in a prior year. When SF 133 line 2A is negative and a resource is realized to liquidate a deficiency, then the P&F will show the appropriation to liquidate the deficiency on the following lines: <i>Discretionary authority: Appropriations</i> 4048 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Appropriations</i> 6048 Portion applied to liquidate deficiencies (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6833 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6933 Portion applied to liquidate deficiencies (-)
B. Net transfers, balances, actual (+ or -).....			2221 Unobligated balance transferred to other accounts (-)
C. Anticipated transfers, balances (+ or -).....	Null Set		2222 Unobligated balance transferred from other accounts (+) 2230 Expired unobligated balance transfer to unexpired accounts (+)
3. Spending authority from offsetting collections (gross)			<i>Discretionary authority: Spending authority from offsetting collections</i>
A. Earned:			6800 Offsetting collections (cash)
1. Collected.....			<i>Mandatory authority: Spending authority from offsetting collections</i>
2. Receivable from Federal sources.....			6900 Offsetting collections (cash)
B. Change in unfiled customer orders (+ or -):			
1. Advance received.....			7410 Change in uncollected customer payments from Federal sources (expired)
2. Without advance from Federal sources.....			These SF 133 and P&F lines will be equal with opposite signs.
C. Anticipated for rest of year, without advance.....	Null Set		<i>Discretionary authority: Spending authority from offsetting collections</i>
D. Transfers from trust funds:			6810 Change in uncollected customer payments from Federal sources (unexpired)
1. Collected.....			<i>Mandatory authority: Spending authority from offsetting collections</i>
2. Anticipated.....	Null Set		6910 Change in uncollected customer payments from Federal sources (unexpired)
			7400 Change in uncollected customer payments from Federal sources (unexpired) Equals the amounts on lines 6810 and 6910, but with the opposite sign.
			8895 Change in uncollected customer payments from Federal sources (unexpired) Equals the amounts on lines 6810 and 6910.
4. Recoveries of prior year obligations:			
A. Actual.....			2210 Resources available from recoveries of prior year obligations
B. Anticipated.....	Null Set		7345 Recoveries of prior year obligations (-) Equals the amount on line 2210, but with the opposite sign.
			7340 Adjustments in expired accounts (net) (-) These are recoveries of prior year obligations. Also see SF 133 line 8. These SF 133 and P&F lines will be equal with opposite signs.
5. Temporarily not available pursuant to Public Law (-).....			2398 Unobligated balance expiring or withdrawn (-) <i>Discretionary authority:</i> 4037 Appropriation temporarily reduced (-) 4038 Unobligated balance temporarily reduced (appropriations) (-) 4945 Portion precluded from obligation (limitation on obligations)(contract authority)(-) 5537 Advance appropriation temporarily reduced (-) 6837 Portion temporarily reduced (spend. auth. from offset. coll.)(-) <i>Mandatory authority:</i> 6037 Appropriation temporarily reduced (-) 6038 Unobligated balance temporarily reduced (appropriations) (-) 6045 Portion precluded from obligation (appropriations) (-) 6537 Advance appropriation temporarily reduced (-) 6845 Portion precluded from obligation (limitation on obligations) (spend. auth. from offset. coll.)(-) 6937 Portion temporarily reduced (spend. auth. from offset. coll.)(-) 6945 Portion precluded from obligation (limitation on obligations)(spend. auth. from offset. coll.)(-)

Crosswalk from the SF 133 to the Program and Financing Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			2398 Unobligated balance expiring or withdrawn (-)
B. Enacted reductions (-).....			<p>These apply only to accounts in the national defense function 050:</p> <p>2380 Reduction pursuant to PL 99-177 in unoblig balances (disc.) (-)</p> <p>2385 Reduction pursuant to PL 99-177 in unoblig balances (mand.) (-)</p> <p><i>Discretionary authority:</i></p> <p>4035 Appropriation permanently reduced (-)</p> <p>4036 Unobligated balance permanently reduced (appropriations) (-)</p> <p>4735 Authority to borrow permanently reduced (-)</p> <p>4935 Contract authority permanently reduced (-)</p> <p>4936 Unobligated balance permanently reduced (contract authority) (-)</p> <p>5035 Reappropriation permanently reduced (-)</p> <p>5535 Advance appropriation permanently reduced (-)</p> <p><i>Mandatory authority:</i></p> <p>6035 Appropriation permanently reduced (-)</p> <p>6036 Unobligated balance permanently reduced (appropriations) (-)</p> <p>6335 Reappropriation permanently reduced (-)</p> <p>6535 Advance appropriation permanently reduced (-)</p> <p>6635 Contract authority permanently reduced (-)</p> <p>6735 Authority to borrow permanently reduced (-)</p>
C. Capital transfers and redemption of debt (-).....			<p>2240 Capital transfer to general fund (unobligated balances) (-)</p> <p>2260 Portion applied to repay debt (unobligated balances) (-)</p> <p>4047 Portion applied to repay debt (appropriations) (-)</p> <p>6047 Portion applied to repay debt (appropriations) (-)</p> <p>6827 Capital transfer to general fund (spending authority from offsetting collection)</p> <p>6847 Portion applied to repay debt (spending authority from offsetting collections)</p> <p>6927 Capital transfer to general fund (spending authority from offsetting collection)</p> <p>6947 Portion applied to repay debt (spending authority from offsetting collections)</p>
D. Other authority withdrawn (-).....			<p>2270 Balance of authority to borrow withdrawn (-)</p> <p>2275 Balance of contract authority withdrawn (-)</p> <p><i>Discretionary authority: Appropriations</i></p> <p>4050 Portion of approps. to liquidate contract authority withdrawn (-)</p> <p>4053 Portion substituted for borrowing authority (-)</p> <p><i>Mandatory authority: Appropriations</i></p> <p>6053 Portion substituted for borrowing authority (-)</p> <p><i>Discretionary authority: Spending authority from offsetting collections</i></p> <p>6849 Portion applied to liquidate contract authority (-)</p> <p>6853 Portion substituted for borrowing authority (-)</p> <p><i>Mandatory authority: Spending authority from offsetting collections</i></p> <p>6949 Portion applied to liquidate contract authority (-)</p> <p>6953 Portion substituted for borrowing authority (-)</p> <p>These P&F lines exclude the amounts withdrawn (SF 133 line 6D) from the indefinite borrowing authority (SF 133 line 1B) and contract authority (SF 133 line 1C) that are not needed to incur obligations.</p>
E. Pursuant to Public Law ____ (-).....			<p><i>Discretionary authority: Appropriations</i></p> <p>4049 Portion applied to liquidate contract authority (-)</p> <p>6049 Portion applied to liquidate contract authority (-)</p>
F. Anticipated rest of year (-).....	Null Set		

Crosswalk from the SF 133 to the Program and Financing Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			1000 Total new obligations
1. Category A.....			
2. Total, Category B.....			2395 Total new obligations (-). Equals the amount on line 1000, but with the opposite sign.
3. Exempt from apportionment.....			
B. Reimbursable:			7310 Total new obligations. Equals the amount on line 1000.
1. Category A.....			
2. Total, Category B.....			7340 Adjustments in expired accounts (net) (+)
3. Exempt from apportionment.....			These are upward adjustments of obligations. Also see SF 133 line 4.
9. Unobligated balance:			
A. Apportioned:			2397 Deficiency (-) (SF 133 and P&F will be equal with opposite signs)
1. Balance, currently available.....			2398 Unobligated balance expiring or withdrawn (-) (SF 133/P&F equal with opposite signs)
2. Anticipated (+ or -).....	Null Set		2440 Unobligated balance carried forward, end of year
B. Exempt from apportionment.....			
C. Other available.....			
10. Unobligated balance not available:			
A. Apportioned for subsequent periods.....			
B. Deferred.....			
C. Withheld pending rescission.....			
D. Other.....			
11. Total status of budgetary resources.....			2390 Total budgetary resources available for obligation
RELATION OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....			7240 Obligated balance, start of year
13. Obligated balance transferred, net (+ or -).....			7331 Obligated balance transferred to other accounts (-)
			7332 Obligated balance transferred from other accounts (+)
14. Obligated balance, net, end of period:			
A. Accounts receivable (-).....			7440 Obligated balance, end of year
B. Unfilled customer orders from			
Federal sources (-).....			
C. Undelivered orders (+).....			
D. Accounts payable (+).....			
15. Outlays:			8690 Outlays from new discretionary authority
A. Disbursements (+).....			8693 Outlays from discretionary balances
			8697 Outlays from new mandatory authority
			8698 Outlays from mandatory balances
			Also equals the amount on line 7320 Total outlays (gross)
B. Collections (-).....			Offsetting collections (cash) from:
			8800 Federal sources
			8820 Interest on Federal securities
			8825 Interest on uninvested funds
			8840 Non-Federal sources
			8845 Offsetting governmental collections (from non-Federal sources)
			These SF 133 and P&F lines will be equal with opposite signs.
			8896 Portion of offsetting collections (cash)
			credited to expired accounts

Trust Fund (or Special Fund) with Collections Precluded from Obligation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Program benefits trust fund		80X8000 Payment of benefits		
DESCRIPTION		Dec. 31 SF 133	Jun. 30 SF 133	Sept. 30 SF 133
BUDGETARY RESOURCES				
1. Budget authority:				
A. Appropriation (Public Law 106-789).....		70,000	150,000	160,000
B. Borrowing authority.....				
C. Contract authority.....				
D. Net transfers (+ or -).....				
E. Other.....				
2. Unobligated balance:				
A. Brought forward, October 1.....(Actual).....				
B. Net transfers, balances, actual (+ or -).....				
C. Anticipated transfers, balances (+ or -).....				
3. Spending authority from offsetting collections (gross):				
A. Earned:				
1. Collected.....				
2. Receivable from Federal sources.....				
B. Change in unfilled customer orders (+ or -):				
1. Advance received.....				
2. Without advance from Federal sources.....				
C. Anticipated for rest of year, without advance.....				
D. Transfers from trust funds:				
1. Collected.....				
2. Anticipated.....				
4. Recoveries of prior year obligations:				
A. Actual.....				
B. Anticipated.....				
5. Temporarily not available pursuant to Public Law 104-789 (-).....				
6. Permanently not available:				
A. Cancellations of expired and no-year accounts (-).....				
B. Enacted reductions (-).....				
C. Capital transfers and redemption of debt.....				
D. Other authority withdrawn (-).....				
E. Pursuant to Public Law _____ (-).....				
F. Anticipated rest of year (+ or -).....				
7. Total budgetary resources.....		190,000	190,000	120,000

Includes \$30 thousand apportioned (see exhibit 121L) of prior year collections plus \$40 thousand collected in December).

Includes \$40 thousand to be collected in March, June, and September.

Include amounts of budgetary resources in excess of apportioned amounts on line 10D. If the account is exempt from apportionment, include amounts in excess of obligation on line 9C.

Includes only new collections. Prior year collections are not needed to incur obligations and therefore are not shown as an appropriation.

No anticipated amounts are shown on line 1E.

Excess of new collections over obligations.

Total budgetary resources equal obligations on line 8 on the September 30 SF 133.

To save space, this exhibit does not display lines below line 7

General Principles:

Under scoring rules established under the Budget Enforcement Act (BEA), new collections are appropriations (line 1A of the SF 132 and the SF 133). Amounts not needed to cover obligations are subtracted on line 5.

For the September 30 SF 133, prior year collections are not shown unless current year collections are less than amounts needed to incur obligations. This will assure that the actual column in the Budget, derived from the same data as the SF 133, will reflect the scoring required by the BEA.

Assumptions for this example:

Total annual benefit payments are \$120 thousand (\$10 thousand each month).

Total annual revenue is \$160 thousand. \$40 thousand is received in December, March, June, and September.

Pursuant to law, obligations may be made only for payment of benefits.

Accumulated, unused collections from prior years equal \$750 thousand on October 1st of the fiscal year.

**Relationship between Selected SF 133 and
Program and Financing Schedule Lines
(in millions of dollars)**

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
Period ended 9/30/CY			
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Government Bureau	80Y0123 Salaries and expenses		
	FY 2001 Unexpired Account	FY 2000 Expired Account	Total
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation.....	717		717
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	92	6	98
2. Receivable from Federal sources.....	3	-3	
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....	5	2	7
2. Without advance from Federal sources.....	7	-4	3
7. Total budgetary resources.....	824	1	825
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	21		21
2. Total, Category B.....	686		686
3. Exempt from apportionment.....			
B. Reimbursable:			
1. Category A.....	107		107
2. Total, Category B.....			
a. Research.....			
b. Development of products.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	10		10
10. Unobligated balance:			
D. Other.....		1	1
11. Total status of budgetary resources.....	824	1	825
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....		45	45
14. Obligated balance, net, end of period:			
A. Accounts Receivable (-).....	-6	-1	-7
B. Unfilled customer orders from Federal sources (-).....	-4	-6	-10
C. Undelivered orders (+).....	54	22	76
D. Accounts payable (+).....	20	4	24
15. Outlays:			
A. Disbursements (+).....	740	33	773
B. Collections (-).....	-97	-8	-105

NOTE: Line 1A, P.L. 105-123.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____
(Address) _____
(Phone number) _____

To calculate P&F schedule line 6800 Spending authority from offsetting collections (cash), take SF 133 line add SF 133 line 3A1 plus SF 133 line 3B1. [92 + 5 = 97]

To calculate P&F schedule line 6810 Change in uncollected customer payments from Federal sources (unexpired), add SF 133 line 3A2 plus SF 133 line 3B2. [3 + 7 = 10]

To calculate P&F schedule line 7400 Change in uncollected customer payments from Federal sources (unexpired), take line P6810 and change the sign. [-10]

To calculate P&F schedule line 8895 Change in uncollected customer payments from Federal sources (unexpired) as it appears in the Budget Appendix, take line P6810 and change the sign. [-10]

To calculate P&F schedule line 7410 Change in uncollected customer payments from Federal sources (expired), take SF 133 line 3A2 plus SF 133 line 3B2 and change the sign. [-3 + -4 = -7 with the opposite sign: 7]

To calculate P&F schedule lines 8800 through P8845 Offsetting collections (cash) as it appears in the Budget Appendix, take SF 133 line 15B (unexpired and expired). [-97 + -8 = -105]

To calculate P&F schedule line 8896 Offsetting collections (cash) credited to expired accounts as it appears in the Budget Appendix, take SF 133 line 15B (expired only) and change the sign. [8]

**Relationship between Selected SF 133 and
Program and Financing Schedule Lines -- Continued
(in millions of dollars)**

		Budget Program and Financing Schedule	
		Budget Appendix PY actual	MAX Schedule P PY actual
Identification code: 80-0123-0-1-350			
Unexpired	Obligations by program activity:		
	Direct program:		
	0001 Research.....	100	
	0002 Development of products.....	607	
	0901 Reimbursable program.....	107	
	1000 Total new obligations.....	814	
	Budgetary resources available for obligation:		
	2200 New budget authority (gross).....	824	
	2390 Total budgetary resources available for obligation.....	824	
	2395 Total new obligations.....	-814	
	2398 Unobligated balance expiring or withdrawn (-).....	-10	
	New budget authority (gross), detail:		
	Appropriation		
	Discretionary:		
Unexpired and Expired	4000 Appropriation	717	
	Spending authority from offsetting collections:		
	6800 Offsetting collections (cash).....	97	
	6810 Change in uncollected customer payments from Federal sources [<i>unexpired</i>].....	10	
	6890 Spending authority from offsetting collections (total).....	107	
	7000 Total new budget authority (gross).....	824	
	Change in obligated balances:		
	7240 Obligated balance, start of year [<i>unexpired and expired</i>].....	45	
	7310 Total new obligations (unexpired).....	814	
	7320 Total outlays (gross) (-) (unexpired and expired).....	-773	
	7400 Change in uncollected customer payments from Federal sources (unexpired).....	-10	
	7410 Change in uncollected customer payments from Federal sources (expired).....	7	
	7440 Obligated balance, end of year [<i>unexpired and expired</i>].....	83	
	Outlays (gross), detail (unexpired and expired):		
	8690 Outlays from new discretionary authority.....	740	
	8693 Outlays from discretionary balances.....	33	
	8700 Total outlays (gross).....	773	
	Offsets:		
	Against gross authority and outlays:		
	Offsetting collections (cash) from:		
	8800 Federal sources [<i>unexpired and expired</i>].....	-105	105
	Against gross budget authority only:		
	8895 Change in uncollected customer payments from Federal sources (unexpired).....	-10	10
	8896 Portion of offsetting collections (cash) credited to expired accounts	8	-8
	Net budget authority and outlays:		
	8900 Budget authority (net).....	717	
	9000 Outlays (net).....	668	

**Relationship between Selected SF 133 and
Program and Financing Schedule Lines -- Continued**
(in millions of dollars)

Budget Program and Financing Schedule			
Identification code: 80-0123-0-1-350		Budget Appendix PY actual	MAX Schedule P PY actual
Obligations by program activity:			
Direct program:			
0001	Research.....	100	
0002	Development of products.....	607	
→0901	Reimbursable program.....	107	
1000	Total new obligations.....	814	
Budgetary resources available for obligation:			
2200	New budget authority (gross).....	824	
2390	Total budgetary resources available for obligation.....	824	
2395	Total new obligations.....	-814	
2398	Unobligated balance expiring or withdrawn (-).....	-10	
New budget authority (gross), detail:			
Appropriation			
Discretionary:			
4000	Appropriation	717	
Spending authority from offsetting collections:			
6800	Offsetting collections (cash).....	97	
6810	Change in uncollected customer payments from Federal sources [unexpired].....	10	
6890	Spending authority from offsetting collections (total).....	107	
7000	Total new budget authority (gross).....	824	
Change in obligated balances:			
7240	Obligated balance, start of year [unexpired and expired].....	45	
7310	Total new obligations (unexpired).....	814	
7320	Total outlays (gross) (-) (unexpired and expired).....	-773	
→7400	Change in uncollected customer payments from Federal sources (unexpired).....	-10	
7410	Change in uncollected customer payments from Federal sources (expired).....	7	
→7440	Obligated balance, end of year [unexpired and expired].....	83	
Outlays (gross), detail (unexpired and expired):			
8690	Outlays from new discretionary authority.....	740	
8693	Outlays from discretionary balances.....	33	
8700	Total outlays (gross).....	773	
Offsets:			
Against gross authority and outlays:			
Offsetting collections (cash) from:			
→8800	Federal sources [unexpired and expired].....	-105	105
Against gross budget authority only:			
8895	Change in uncollected customer payments from Federal sources (unexpired).....	-10	10
8896	Portion of offsetting collections (cash) credited to expired accounts.....	8	-8
Net budget authority and outlays:			
→8900	Budget authority (net).....	717	
9000	Outlays (net).....	668	
Net Outlays is equal to Gross Outlays minus collections from Federal sources.			

Separately identify new obligations by significant activity, as appropriate. Report obligations funded by reimbursements separately on lines coded 09XX. Report all obligations in noncredit revolving funds as reimbursable on lines 09XX.

Direct and reimbursable obligations in unexpired account. This line equals P&F schedule lines 0001 through 0999.

Equals SF 133 line 15B for the unexpired only and change the sign.

Equals SF 133 lines 3A2 plus 3B2 unexpired only.

Spending authority from offsetting collections (total) in unexpired account. This line is calculated by adding P&F schedule lines 6800 through 6885.

Expired and unexpired obligations balance, net.

Equals SF 133 lines 3A2 plus 3B2 expired only, but with the opposite sign.

Equals to the sum of the amounts on Lines 6810 and 6910, but with the opposite sign.
OR
Equals SF 133 lines 3A2 plus 3B2 unexpired only, but with the opposite sign.

This is the amount of accounts payable plus undelivered orders minus the amount of accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources.

Separately identify cash collections and the change in uncollected customer payments from Federal sources.

Net BA is the amount available for new obligation net of the offsetting collections attributable to unexpired offsets. This is equal to Gross BA minus collections from Federal sources plus change in uncollected customer payments (unexpired).

Same as P&F schedule lines 6810 and 6910 with the opposite sign.

Same as P&F schedule lines 6810 and 6910.

To calculate, take SF 133 line 15B for the expired only.

To calculate, take SF 133 line 15B for the expired only with the opposite sign.